FINANCIAL DEPARTMENT.

SUBJECT.—Issue of Credit Notes on the Mysore Railways and Madras and Southern Mahratta Railway.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 173—*T. A. D. Mis., dated* 29*th March* 1930.

To—All Officers authorised to issue Credit Notes on M. & S. M. Railway and Mysore Railways and the concerned Heads of Departments and Heads of Offices.

Reference is invited to this office Circular No. 759—W. A. D. Mis., dated 13th June 1921 No. 13173, dated 20—26th February 1923 and No. 673—W. A. D. Mis., dated 27th April 1923 (reproduced at the end of this circular for ready reference) on the above subject, requiring among other things heads of offices to obtain from their subordinates monthly statements of Credit Notes or Warrants issued by them, and to furnish to the Audit Office a consolidated monthly list of Credit Notes or warrants issued by them and their subordinates. At present these statements are not being regularly received from many offices and consequently much difficulty is felt in the matter of audit and allocation of the amounts of the Credit Notes, etc., passed on to this office for adjustment through the Railway Exchange Accounts. It is also not known whether the amounts of these notes or warrants are being noted in the Contingent Registers of the Drawing and Countersigning offices as expenditure against the Budget grant. It is therefore requested that these monthly statements may be arranged to be sent regularly in future so as to reach this office before the 15th of the following month and instructions contained in the circulars referred to above are followed. Special attention is invited to the following points :—

1. At the top of each Credit Note or Warrant the detailed head of account to which it is chargeable should be noted.

2. Separate Credit Notes should be issued for Contingent and Travelling Allowance charges and the credit note or warrant for Travelling Allowance charges should mention the name or names of individuals (with designation).

3. The amount of each Credit Note or Warrant should be noted in red ink in the Contingent or Travelling Allowance register of (Acquittance Roll) the drawing officer in the same way as adjustment bills, as expenditure against Budget grant. The total amount of credit notes and warrants issued during each month relating to each detailed head of account should be noted in red ink at the foot of the Detailed Contingent bill and the balance available out of the Budget grant then worked out.

4. In the Contingent Register maintained in the countersigning office the monthly totals of these Credit Notes and Warrants should also be noted under the appropriate heads, at the time of countersigning the contingent bill.

5. At the foot of the monthly list sent to this office an abstract showing the total amount chargeable to each detailed head of account should also be given.

6. The debits raised in the Exchange Accounts on account of these Credit Notes and Warrants will be classified under the appropriate heads of account in the books of this office with reference to the information furnished in the above list and intimation of adjustment will be sent to the head of the office through the countersigning officer along with the connected Credit Notes and Warrants, if necessary, *i.e.*, in cases where the amount of debit raised in the Exchange Accounts and advised by this office, differs from that noted in the list or where the details furnished in the Credit Notes and Warrants are not sufficient to admit the amount in audit.

Note.—In the case of the P. W. D. and Forest Departments the amounts of Credit Notes and Warrants will be charged to the Remittance Head and advised to the divisions for response in the divisional accounts.

7. The month of adjustment and number and date of this office intimation should be noted in the remarks column of the Contingent Register of the head of the office and in the Acquittance Roll (office copy of T. A. bills) against the item concerned.

8. The Credit Notes and Warrants sent by this office should be returned within a week of their receipt duly accepted after scrutiny as regards the correctness of the amount claimed.

9. In respect of Credit Notes or Warrants issued for journeys performed by Government Officers, particulars thereof should be furnished in the T. A. bills and the value thereof should be deducted from the Travelling Allowance due.

2. As regards the issue of Railway Warrants by Police Officers the special instructions contained in Appendix VIII A should also be followed.

S. SHAMANNA,
Comptroller.

Circular No. W. A. D. Mis. 759, *dated* 13*th June* 1921.

To

All Heads of Offices and Departments and Officers authorised to issue credit notes to Railway Administrations (M. & S. M. and Mysore Railways) for freight payable by departments.

The Madras and Southern Mahratta Railway Company has repeatedly brought to notice that there has been delay in the payment of their bills in respect of credit notes accepted by departments of the State, which are collected by them and forwarded to this office for cash payment. As the credit notes are in the first instance issued by the subordinate officers of the departments, and mostly at the destination, the acceptance of the responsible departmental head for incurring the charge against a specific budget grant has to be obtained after the receipt of the bills in this office, and the transmission of the bills to the latter and their return duly accepted to this office necessarily entails some delay in payment. With a view to prevent this, it is requested that all Heads of Offices and Departments under audit of the Comptroller will arrange to furnish statements of credits accepted by them and their subordinates in the accompanying form separately for M. & S. M. Railway Company and the Mysore Railways. The Heads of Offices will arrange to obtain from their subordinates monthly statements of credit notes issued by them with the particulars required for preparing the statement to be sent to this office. Some of the Public Works Divisions are now submitting the statements prescribed above and they will continue to do so. It should be particularly seen that the monthly statements prepared are correct and complete as the omission of any credit notes or the inclusion of any pertaining to a different month will, by entailing correspondence, frustrate, the object with which these statements are prescribed. The allocation of the charges to the proper budget or account head should also be noted in the statements to facilitate classification of the items in the books of this office or their verification when finally adjusted in the compiled accounts rendered by Public Works Officers.

The amounts when paid by this office will be debited to the head. '33 E. other items' in the case of Public Works Officers and advised to them for eventual adjustment in the divisional accounts. The payments made on account of the Forest Department will be debited to 'Forest Remittances' and an advice sent to each Disbursing Officer, on receipt of which it should be adjusted in his cash account. In the case of other Civil Departments this office will take needful action to debit the payment to the final Budget head.

T. SATYARAJ CHETTY,
Comptroller.

M. & S. M. Railways
Mysore Railways.

List of credit notes issued during the month of..... .....193 .

Railway receipt No.	Station		Particulars	Weight	Rate	Amount	Credit note issued		Head to which debited in accounts
	From	To					No.	date	
					Rs.	Rs.			

Designation of the officer signing.

MYSORE RAILWAYS.

Circular No. 13173, *dated* 20—26*th February* 1923.

To

All Disbursing Officers under the circle of audit of the Comptroller who issue Credit Notes to the Mysore Railways Administration for Freight and Fares payable by Departments.

It has been found that the system followed at present for the adjustment or payment of the bills on account of freight and fares payable by the officers of the Civil and Public Works Departments of the State in respect of the Credit Notes issued by themselves or their